



**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

CWP-22556-2025

Date of Decision: November 19, 2025

INTELLIGENT MATERIALS PRIVATE LIMITED

.....Petitioner

Versus

STATE OF PUNJAB AND OTHERS

..... Respondents

**CORAM:- HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MR. JUSTICE PARMOD GOYAL**

Present: Mr. Mukesh Pandey, Advocate for the petitioner.

Mr. R.S. Pandher, Addl. AG, Punjab.

LISA GILL, J.

1. Prayer in this writ petition is for directing respondents to process refund application dated 19.02.2025 filed by petitioner seeking refund of Rs.30,91,554/- in terms of Appellate order dated 18.02.2025. It is prayed that said amount be refunded alongwith applicable interest in accordance with law.
2. It is informed by learned counsel for parties that sum of Rs.26,29,040/- has been ordered to be refunded vide order dated 13.11.2025.
3. Learned counsel for petitioner submits that authority has, in an illegal manner, withheld the rest of amount and interest has not been paid.

4. Having heard learned counsel for parties and keeping in view the facts and circumstances as above, it is undeniable that present writ petition is rendered infructuous with passing of order dated 13.11.2025.

5. Writ petition is, accordingly, disposed of as infructuous. However, petitioner is at liberty to avail its remedy(ies) in accordance with law in respect of any grievance qua order dated 13.11.2025.

(LISA GILL)
JUDGE

(PARMOD GOYAL)
JUDGE

November 19, 2025
Rts

Whether speaking/reasoned: Yes/No
Whether reportable: Yes/No